

State of Wisconsin  
Department of Revenue

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# Wisconsin Employer's Withholding Tax Guide

Effective for Payroll Periods  
Beginning On or After July 1, 2000

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**TABLE OF WISCONSIN WITHHOLDING FORMS AND FEDERAL COUNTERPART**

<b>WIS FORM NUMBER</b>	<b>FORM TITLE</b>	<b>FEDERAL COUNTERPART</b>
BTR-101	Application for Business Tax Registration	SS-4
WT-4	Employee's Wisconsin Withholding Exemption Certificate & New Hire Reporting	W-4
WT-4A	Wisconsin Employee Withholding Agreement	None
WT-4B	Working Families Tax Credit - Exemption From Withholding	None
WT-6	Withholding Tax Deposit Report	Form 8109
WT-7	Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	W-3
None*	Wage and Tax Statement	W-2 & 1099-R
Form 9b	Wisconsin Information Return	1099, W2-G
WT-11	Nonresident Entertainer's Receipt for Withholding by Employer	None
W-200	Certificate of Exemption from Wisconsin Income Tax Withholding	None
W-220	Nonresident Employee's Withholding Reciprocity Declaration	None
W-222	Statement of Minnesota Residency	None

\* Wisconsin uses federal Form W-2

## **I. FEDERAL EMPLOYER'S TAX GUIDE**

The Wisconsin income tax law for individuals generally conforms with the Federal Internal Revenue Code. Most definitions and instructions for Wisconsin purposes are identical with those used by the Internal Revenue Service and published in the Federal Employer's Tax Guide Circular E (Publication 15) and Employer's Supplemental Tax Guide (Publication 15-A). The federal Circular E and Supplement to Circular E may be obtained at your local Internal Revenue Service office, or call their toll-free telephone number at 1-800-829-3676. You may also download these publications at the IRS web site at [www.irs.gov](http://www.irs.gov).

## **II. REGISTERING TO WITHHOLD WISCONSIN INCOME TAXES**

### **A. Application Process**

The Wisconsin income tax withholding system requires that every employer register with the Wisconsin Department of Revenue, and secure a Wisconsin Employer Identification Number when the employer has a requirement to begin withholding on employees. An application for registration may be obtained by calling or visiting any local office of the department or by writing to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902; or call our Madison office at (608) 266-2776. You can also download the Application

for Business Tax Registration, Form BTR-101 at the Department of Revenue web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

A completed application must be submitted to the department. Entries to all questions on the application are vital, but it is *mandatory* to complete the estimated amount of income tax to be withheld from wages each month and the date of the first taxable wages to be withheld. It is recommended that the employer retain a copy of this application for their records.

Except as explained in the instructions for Form BTR-101, persons applying for a Wisconsin Employer Identification Number are required to pay a \$20 Business Tax Registration Fee. This fee applies only to the first permit or certificate a person applies for on or after January 1, 1996. Subsequent registrations for other permits or certificates do not require additional Business Tax Registration fees.

**Business Tax Registration Renewal Fee:** The initial \$20 Business Tax Registration fee covers a period of two years. At the end of that period, a \$10 Business Tax Registration renewal fee applies. The renewal fee applies to all persons holding permits or certificates subject to Business Tax Registration provisions.

**Example:** Employer DEF holds a Wisconsin Employer Identification Number issued in 1995, so DEF was not required to pay the initial \$20 Business Tax Registration fee. Even though DEF didn't have to pay the \$20 fee, DEF will be required to pay the \$10 renewal fee.

For more information about the Business Tax Registration fee, write to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902; or call our Madison office at (608) 266-2776.

**Expedited Fee:** Persons may receive immediate service on their application for a Wisconsin Employer Identification Number or other permit or certificate. This service is available only when you visit the department's office located at 2135 Rimrock Road, Madison or fax your Application for Business Tax Registration as explained below. A \$10 expedited fee is charged for this service.

**Faxing The Application:** The Application for Business Tax Registration (Form BTR-101) may be faxed to the department at (608) 280-3568. When faxing the application you should:

- Include a cover sheet with the contact person's name and fax and telephone numbers.
- Use black ink.
- Fill in an estimate for item 2, Section F.
- Complete Sections A, B, C, D, F, and G.
- If you want the processing of your application expedited as described above, write "Expedite" across top of application (there is an additional \$10 fee for this service.)

## **B. Wisconsin Employer Identification Number Assigned**

### **Integrated Tax system (ITS)**

In November 2002 the Department of Revenue implemented the first phase of the new Integrated Tax system (ITS). ITS assigns a unique 15-digit tax account number to all businesses registering for a Wisconsin Employer Identification Number or a Sales tax number. All businesses in operation at the time of ITS implementation were also assigned a 15-digit ITS number. Withholding tax is scheduled to be converted to ITS several years from now.

Employers and preparers must continue to use the 6-digit Wisconsin Employer Identification Number (WEIN) for withholding reports, payments, and W2s. **Do not use the 15-digit Integrated Tax System (ITS) number.**

**Failure to use the WEIN on withholding tax reports and payments will cause delays in processing the reports. Use of the 15-digit ITS number on W2s will also cause problems for employees who file their income tax returns electronically.** Please contact the Department of

Revenue Technical Assistance Staff at (608) 261-6261 or by email at [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us) if you have any questions.

The Wisconsin Department of Revenue issues each employer a separate and distinct identification number upon registration. The employer retains the number permanently or until the employer ceases to have a withholding requirement. If an employer has been issued more than one identification number, the department should be notified. The names and addresses to which each number was assigned, the address of your main place of business, and each number should be included in your correspondence to the department. The department will then inform the employer which identification number should be used.

Each corporation (subsidiary) of an affiliated group, which has its own employees and its own Federal Employer Identification Number, must apply for its own Wisconsin Employer Identification Number. Each corporation is considered a separate employer. Unlike the Internal Revenue Service, Wisconsin does not permit the use of a Common Paymaster. However, each division of a corporation, with the same Federal Employer Identification Number, should file a consolidated return using the parent corporation's Wisconsin Employer Identification Number.

The Wisconsin Employer Identification Number is different from the Federal Employer Identification Number and the U.C. (Unemployment Compensation) Account Number. The Wisconsin Employer Identification Number has from one to six digits and appears as follows: 0 to 000000 followed by a single check digit. An employer should always use the Wisconsin Employer Identification Number when preparing state withholding tax deposit reports and when corresponding with the Department of Revenue.

## **C. Reactivate Withholding Account**

An employer who re-enters business or rehires employees, and who previously had been issued a Wisconsin Employer Identification Number, should request reinstatement of that prior identification number. However, the ownership must be the same as previously registered. To reactivate a withholding tax number call (608) 266-2776 or by email at [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us).

## **D. Change In Business Entity**

An employer who changes the type of business entity (e.g., sole proprietorship to partnership or corporation, or partnership to corporation) must obtain a new Wisconsin Employer Identification Number. An employer who acquires the business of another employer must NOT use the identification number issued to the former employer. Deposit reporting forms with the former employer's name

and identification number preprinted on them should not be used for the new entity. The new employer must apply for his or her own identification number, see page 1, Section II.A.

**Note:** The department has adopted a policy similar to the federal Internal Revenue Service regarding partner changes. Generally, if you are required to obtain a new Federal Employer Identification Number, you should also register for a new Wisconsin Employer Identification Number.

A continuing partnership that has had an ownership change of less than 50% in the previous 12 months may continue using the same Wisconsin Employer Identification Number. Send the names, addresses, and social security numbers of the added or dropped partners to the department within 10 days after a change takes place. Please use the Information Correction Form in your WT-6 coupon booklet or send a letter to notify our department of any changes.

If proper reporting forms are not received by the time a withholding deposit is due, write “**Wisconsin Employer Identification Number Applied For,**” the period for which tax is being deposited and the real name of the business in letter form and send the letter and your remittance to Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8946, Madison, WI 53708-8946.

A separate annual reconciliation (Form WT-7) and wage and tax statements must be filed for each legal entity. See item F on page 10 for further information concerning items which must be filed under the discontinued Wisconsin Employer Identification Number.

### **Single Member LLC:**

If an LLC is disregarded as a separate entity under IRC section 7701, its owner, not the LLC, is considered to be the employer. If the Internal Revenue Service issues the LLC a new federal employer identification number, you must inform the Department of Revenue of your new Federal Employer Identification number. A single member LLC disregarded as a separate entity is not required to obtain a separate Wisconsin employer identification number. The owner must withhold, deposit, and furnish reports of Wisconsin income taxes withheld for services performed by employees of the LLC or the owner. [§71.63(3)c, Wis. Stats.]

### **E. Employee's Withholding Exemption Certificate**

Every newly hired employee is required to file a completed Wisconsin Withholding Exemption Certificate (Form WT-4) with each of his or her employers.

Form WT-4 is used to determine the amount of Wisconsin Income Tax to be withheld from employee's paychecks. A copy of Form WT-4 must be forwarded to the Department of Workforce Development to comply with new hire reporting laws.

### **F. Special Situations Regarding Form W-4, WT-4 And Form WT-4A**

**ADDITIONAL WITHHOLDING:** If the amount withheld is insufficient to meet an employee's annual income tax liability, the employee can avoid making estimated tax payments or paying a large amount with their income tax return by reducing the number of withholding exemptions claimed. If no exemptions are claimed, and underwithholding still results, the employee may designate an additional amount to be withheld using Wisconsin Form WT-4 or submit a written request to the employer to have an additional amount withheld each pay period.

**LESSER WITHHOLDING:** If the maximum number of allowable exemptions is being claimed and overwithholding still occurs, the employee may request the employer to withhold a lesser amount. In such instances, the employee must complete an Employee Withholding Agreement (Form WT-4A).

The employee must provide one copy of the agreement to the employer and send one copy to the Department of Revenue. The department is authorized to void an agreement by written notification to the employer and employee if it is determined that the agreement is incorrect or incomplete.

**NO WITHHOLDING:** An employer is not required to deduct and withhold Wisconsin income tax from the employee's wages when the employee certifies to the employer on Form WT-4 that the employee incurred no income tax liability for the preceding taxable year and anticipates that no liability will be incurred for the current year. Federal Form W-4 cannot be used by an employee to claim complete exemption from Wisconsin withholding. See item G, for an explanation of the employer's responsibility to furnish a copy of the exemption certificate to this department.

Employers must retain copies of Forms WT-4 and WT-4A submitted by their employees. **Note:** A claim for total exemption from withholding tax must be renewed annually. Employers should review their records at the beginning of each year to ensure they have a current WT-4 on file for each employee claiming total exemption from withholding tax.

**EMPLOYEES WHO PREPAY THEIR WISCONSIN INCOME TAX:** An employee may prepay with the De-

partment of Revenue 100 percent of his or her estimated tax for the next year before the last day of the current year.

When this is done, the department will, upon request by the employee, issue a Certificate of Exemption From Wisconsin Income Tax Withholding (Form W-200) for the employee to present to his or her employer. The employee is then entitled to a complete exemption from Wisconsin withholding for the designated year. This is a voluntary action by the employee and may not be forced by the employer. The employer should not ask the employee to complete, nor should the employer accept, a Form WT-4 which claims total exemption for the year of the prepayment.

#### **G. Copies Of Certain Employee Exemption Certificates Required**

Wisconsin law provides that when an employer is required to furnish a copy of an employee's exemption certificate (federal Form W-4) to the federal Internal Revenue Service, a copy must also be furnished to the Wisconsin Department of Revenue.

Federal law requires all employers to send the Internal Revenue Service a copy of the federal Form W-4 filed by each employee who:

1. claims more than ten withholding exemptions; or
2. claims complete exemption from withholding and earns more than \$200 a week at the time of filing the certificate.

The Department of Revenue requires employers to submit a copy of the Wisconsin WT-4 for employees (earning more than \$200 per week) who claim complete exemption from Wisconsin withholding. A federal W-4 cannot be used to exempt an employee from Wisconsin withholding.

Copies of employee exemption certificates are to be sent to Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906. Do NOT send copies of these certificates to the depository bank with your Wisconsin deposit report forms. Include with the copies a brief letter giving your name, address, Wisconsin Employer Identification Number and the number of copies you are sending.

Copies of employee exemption certificates filed during a quarter must be submitted at the end of the quarter, but may be submitted more frequently if the employer desires. Copies of exemption certificates filed by employees that no longer work for the employer at the end of the quarter are not required to be submitted.

Upon receipt of the exemption certificates from an employer, Department of Revenue personnel will review such certificates. Unless employers receive written instructions from the Department of Revenue to withhold on some other basis, employers are to withhold taxes as requested by their employees.

#### **H. New Hire Reporting Requirements**

Employers must submit copies of all WT-4 forms filled out by new hires. The WT-4 must be sent to the Department of Workforce Development, New Hire Reporting, P.O. Box 14431, Madison, WI 53708-0431. New Hire WT-4 forms may also be faxed toll free to Department of Workforce Development at 1-800-277-8075. If you have questions regarding New Hire Reporting, you may contact the Department of Workforce Development at 1-888-300-4473.

#### **I. Wages Paid To Residents Who Work Outside Wisconsin**

All wages paid to Wisconsin residents are subject to withholding, whether paid for services performed entirely in Wisconsin, partly in and partly outside Wisconsin or entirely outside Wisconsin. The Secretary of Revenue may authorize special withholding arrangements in hardship cases resulting from situations in which persons domiciled in Wisconsin are subjected to withholding in some other state because they perform substantial personal services in such other state.

#### **J. Wages Paid To Nonresidents Who Work In Wisconsin**

All wages paid to nonresidents (persons domiciled outside Wisconsin), for services performed in Wisconsin\*, are subject to withholding unless:

1. Employers are interstate rail or motor carriers, subject to the jurisdiction of the federal Interstate Commerce Commission and the employee regularly performs duties in two or more states.
2. Payment is for retirement, pension and profit sharing benefits received after retirement.
3. Employees are residents of a state with which Wisconsin has a reciprocity agreement; refer to the RECIPROCITY section.
4. Employees are residents of a state with which Wisconsin does not have a reciprocity agreement and either:

- a. the employer is an interstate air carrier subject to the jurisdiction of the federal Interstate Commerce Commission and the employee earns 50% or less of his or her compensation in Wisconsin, or
- b. the employer can reasonably expect the annual Wisconsin earnings to be less than \$1,500.

If the employee wage estimate in 4b above exceeds \$1,500, the employer is required to withhold from wages paid thereafter sufficient amounts to offset amounts not withheld from wages previously paid.

**Reciprocity:** Wisconsin currently has reciprocity agreements with Illinois, Indiana, Kentucky, Michigan, and Minnesota. Persons who employ residents of those states are not required to withhold Wisconsin income taxes from wages paid to such employees. Written verification is required to relieve the employer from withholding Wisconsin income taxes from such employee's wages.

If the employee is claiming Minnesota residency, a Statement of Minnesota Residency (Form W-222) must be completed by the employee. The form must be renewed annually. A supply of these forms may be obtained by writing to the Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903 or calling (608) 266-1961.

If the employee is claiming residency in Illinois, Indiana, Kentucky, or Michigan, a written statement by the employee to the employer, stating the employee is domiciled in one of these states, is sufficient to relieve the employer from withholding Wisconsin income taxes from such employee's wages. A Nonresident Employee's Withholding Reciprocity Declaration (Form W-220) may be used for this purpose. This form is available from any Wisconsin Department of Revenue office.

\*If a nonresident earns wages both in and outside of Wisconsin, only that part of the wages earned in Wisconsin in each payroll period is subjected to Wisconsin withholding. It may be necessary for the employer to make a reasonable division of wages for each payroll period with regard to services performed in and outside of Wisconsin. The employer may also be responsible to withhold income tax for the employee's state of residence; please contact the Department of Revenue in that state for more information.

#### K. Income Tax Credit Available

Wisconsin law provides an income tax credit called the Working Families Tax Credit for certain lower income individuals. As a result of the Working Families Tax Credit, some employees are permitted to claim exemption from Wisconsin income tax withholding on their wages.

To claim exemption from withholding because of the Working Families Tax Credit, employees must provide their employer with a completed Form WT-4B.

If employees claim exemption from withholding because of the Working Families Tax Credit, and subsequent changes in their income or marital status will result in their being ineligible for the Working Families Tax Credit, the employee must revoke the exemption by notifying their employer to resume withholding Wisconsin income tax from their wages.

The exemption provided by the Working Families Tax Credit expires each year on December 31. A new Form WT-4B must be filed by the employee each year to continue claiming exemption. It is not necessary to provide a copy of the WT-4B to the Department of Revenue.

If you have questions about the Working Families Tax Credit, (Form WT-4B) contact the Department of Revenue office in Madison at (608) 266-2776 or e-mail: [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us).

#### L. Withholding On Nonresident Entertainers

Wisconsin Statutes require Wisconsin employers to withhold a flat 6% tax from the gross contract fee of any nonresident entertainer who will be paid in excess of \$3,200 for a performance(s) in Wisconsin. This withholding is separate from any other withholding from regular employees and applies only to nonresident entertainers. Any tax withheld under this nonresident entertainer law *must be submitted separately* from regular withholding taxes. Send the properly completed Nonresident Entertainer's Receipt for Withholding by Employer (Form WT-11) to the address shown on the form.

A surety bond or cash deposit may be made in the amount of 6% of the total contract price at least two days prior to the Wisconsin performance. A Nonresident Entertainer's Application and Receipt for Surety Bond or Cash Deposit must be mailed or delivered to the address shown on the form. If you need more information on Form WT-11, call (608) 266-2772.

Refer to Publication 508, *Wisconsin Tax Requirements Relating to Nonresident Entertainers*, for additional information. For a copy of this publication write to Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903, or telephone (608) 266-1961 or download at the Department of Revenue web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).



## **M. Withholding For Noncash Fringe Benefits**

Taxable noncash fringe benefits provided to employees must be treated as additional wages that are subject to withholding. The determination of whether a fringe benefit is taxable for Wisconsin is based on federal income tax law. Noncash fringe benefits that are subject to federal withholding tax are also subject to Wisconsin withholding, at the same value and for the same payroll period. Examples of taxable noncash fringe benefits that are subject to withholding include: use of employer provided automobiles for commuting, an employer provided vacation, free or discounted commercial airline flights, and employer provided tickets to entertainment events.

The amount of Wisconsin income tax to be withheld from an employee who receives taxable noncash fringe benefits can be determined by:

1. Combining the employee's taxable noncash fringe benefits and regular wages and determining the withholding as though the total constituted a single wage payment.
2. Treating the taxable noncash fringe benefit as a supplemental wage payment and determining the amount to be withheld by following the instructions for supplemental wage payments found on page 14 of this booklet.

**(Note:** Federal law permits an employer to elect not to withhold federal income tax for taxable noncash fringe benefits which employees realize from the use of an employer-provided vehicle. Employers who make this election for federal purposes will not be required to withhold Wisconsin income tax for the same vehicle fringe benefits.)

## **N. Nonresident Employers**

Employers primarily engaged in business outside of Wisconsin who are licensed to do business in Wisconsin or transact business in Wisconsin have the same requirements to withhold as Wisconsin employers.

Employers who are not organized under Wisconsin law, not licensed to do business in Wisconsin, and not transacting business in Wisconsin, but who employ Wisconsin residents outside Wisconsin, may voluntarily register to withhold Wisconsin tax. If the employer chooses not to withhold Wisconsin tax, the employee may be required to make estimated payments of Wisconsin Income Tax using Form 1-ES, Estimated Tax for Individuals, Estates, and Trusts.

## **O. Third Party Sick Pay**

Wisconsin does not follow the federal provisions relating to payments of sick pay made by third parties (e.g., an insurance company). Wisconsin statutes provide that when a third party payor of sick pay makes payments directly to the employee and withholds Wisconsin income tax from those payments, the payor must report and remit the tax withheld from sick pay, not the employer.

Therefore, for Wisconsin purposes, the payor of third-party sick pay plans must issue a Wage and Tax Statement (federal Form W-2) directly to the individual who received the sick pay. This Wage and Tax Statement must report the amount of taxable sick pay, and the total amount of Wisconsin income tax withheld.

## **P. Pensions**

If the recipient of a pension requests in writing that Wisconsin income tax be withheld from his or her pension, the payor is required to withhold tax in accordance with the withholding tables in this booklet or the amount that the pension recipient designates to the payor. However, the amount withheld from each pension payment may not be less than \$5.

## **Q. Reporting Of Wages For Agricultural, Domestic, Or Other Employees Exempt From Withholding Tax**

All entities with activities in Wisconsin, whether paying taxable wages or not, are required to provide their payees and furnish the department with federal Form W-2, 1099R (or Wisconsin Form 9b, in lieu of the 1099R) or other approved forms. Wages, regardless of the amount, are to be reported on federal Form W-2.

All payments which are not wages but from which Wisconsin tax has been withheld are to be reported on federal Form W-2 or 1099R as appropriate. Payments of \$600.00 or more that are not wages and from which no tax has been withheld are to be reported on federal Form 1099 (or Wisconsin Form 9b, in lieu of the 1099).

The term "wages" means all remuneration for services performed by an employee for an employer. Wages are subject to Wisconsin withholding tax with the exception of agricultural and domestic or other exempt employees as defined by Wisconsin Statute 71.63. Additional information can be obtained by writing to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, Wisconsin 53708-8902 or calling (608) 266-2776.



Send a copy of 1099R forms with Wisconsin tax withheld and all W-2 forms with the annual reconciliation (Form WT-7), see item B., page 9.

If you are not registered and are not required to withhold on any of your employees, indicate the type of employment (agriculture, domestic, etc.) on the state copy of the W-2 in the space noted "Employer's State I.D. Number" and send to Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8920, Madison, WI 53708-8920.

### III. DEPOSITING WITHHELD TAXES

#### A. Proper Transmitting Of Taxes

Wisconsin income taxes are to be withheld from employees in accordance with the instructions in this guide. Withholding liability is incurred when wages are paid to employees, not when wages are earned. Use the date of the employee's pay check to determine the correct reporting period. The tax withheld is to be held in trust for the state by the employer.

Mail taxes withheld with the Wisconsin Withholding Tax Deposit Report (Form WT-6) to the state depository address: Wisconsin Department of Revenue, P.O. Box 93931, Milwaukee, WI 53293-0931.

Visit our website at [www.dor.state.wi.us](http://www.dor.state.wi.us) for information on making your payments by credit card.

**Note:** Amounts collected from certification (garnishment) of wages should NOT be remitted with the income taxes withheld from employees, but should be remitted with Employer's Remittance Advice on Delinquent Taxes Withheld From Employees (Form W-118).

#### B. Administrative Rule Requires Electronic Funds Transfer For Larger Tax Payments

Administrative Rule 1.12 requires the use of Electronic Funds Transfer for larger tax payments. This includes withholding taxes when required deposits in the prior calendar year were \$10,000 or more. Taxpayers required to pay by Electronic Funds Transfer will be notified by the department and will have 90 days to register for the Electronic Funds Transfer program and begin making Electronic Funds Transfer payments.

To receive Electronic Funds Transfer information, send your request to: Forms Request Office, Mail Stop 3-14, P.O. Box 8903, Madison, WI 53708-8903 or call the Wisconsin Electronic Funds Transfer help line at (608) 264-9918, FAX (608) 264-6884.

#### C. Issuance Of Reporting Forms

A "coupon" booklet containing a year's supply of Form WT-6 (coupons) is mailed to every registered employer (except annual filers, those using a payroll service and those using the Electronic Funds Transfer option) at the beginning of each year. An Annual Reconciliation of Wisconsin Income Tax Withheld From Wages (Form WT-7) is mailed to all registered employers at the end of the year. Annual filers remit withheld taxes with the annual reconciliation.

*Failure to receive the forms does not relieve the employer from timely reporting and depositing the taxes withheld.* If a booklet of forms is not received, send the withheld taxes, along with a letter of explanation (which includes your real name, business name and address, the period being reported and your Wisconsin Employer Identification Number), to Wisconsin Department of Revenue, P.O. Box 8946, Madison, WI 53708-8946.

To help ensure proper credit to your account, it is vital to use the department issued coupon whenever possible.

Reporting periods for depositing taxes withheld are quarterly, unless notified otherwise by the department to file semi-monthly, monthly, or annually. The initial filing status is based on the estimated amount of tax to be withheld from employees. If your withholding liability changes, the department may change your filing status effective January 1 of the next calendar year. Employers are notified in writing and the new coupon book will reflect the change.

Any requests for a different filing frequency should be submitted in writing. State the reason(s) you are requesting a change in filing status and your Wisconsin Employer Identification Number. Write to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902. Written approval must be obtained prior to filing on some basis other than your established reporting period. Continue to file on the issued Form WT-6 until this approval is obtained. A letter, including the effective date of change, and a new supply of forms will be issued. The previous supply of WT-6 forms should then be destroyed.

#### D. Completion Of Reporting Forms

*The Form WT-6 must be submitted whether or not any taxes were withheld during the period.*

Follow the instructions in the front of the coupon book. Complete the proper period coupon with the amount of tax withheld, signature, and date of mailing. Make the remittance payable to Wisconsin Department of Revenue. To

help ensure proper crediting, include your Wisconsin Employer Identification Number and tax period on your remittance. Use the preprinted address label located in the coupon book to transmit payment and coupon. Do NOT mail payment for any bill(s) received or any other written material with your deposit Form WT-6. Mail payments for bills under separate cover to Wisconsin Department of Revenue, P.O. Box 93208, Milwaukee, WI 53293. All correspondence concerning your account should be mailed to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902.

The supply of preprinted reporting forms sent to each registered employer is encoded with the assigned Wisconsin Employer Identification Number, the frequency by which they are required to file, and the period covered. The WT-6's are placed in the booklet in the order in which they should be used. If you are not able to use the proper period form for any reason, use one of the two substitute WT-6 forms from the back of the coupon booklet. Fill in the period covered.

To make ACH Debit payments by EFT, use our web site – [www.witaxeft.com](http://www.witaxeft.com) – or our toll free touch tone telephone system – 1-888-EFT-WISC (1-888-338-9472). EFT payments must be made before 4:00 PM Central Time at least one business day before the payment due date to be considered timely filed. An EFT transaction must be made even if there is no tax due for the period covered.

#### **E. Reporting Of Changes To Wisconsin Employer Account Information**

An "Information Correction Form" has been placed in the front of each coupon booklet. Use the form to report any change of name, address, or telephone number as well as change in entity or status of withholding activity. Employers are obligated to keep the department current on any change. If the form has been used or misplaced, send a letter stating the real name of the business, business name, mailing address, Wisconsin Employer Identification Number and Federal Employer Identification Number. State the information to be changed or corrected, the reason for the change, and the effective date of the change. Send this information and all other correspondence to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902.

#### **F. Filing Of Reporting Form**

The due date of the Form WT-6 is the last day of the month following the close of the reporting period, except in the case of semi-monthly filers. If your filing frequency is monthly or quarterly, you **must** file a report and remit the amount withheld on or before the last day of the month following the withholding period. If your filing frequency

is semimonthly, you **must** file a report and remit the amount withheld from the 1st to the 15th day of the month on or before the last day of the same month, and you must file a report and remit the amount withheld from the 16th day through the last day of the month on or before the 15th day of the following month. **You must file a report even if no tax is withheld during the period covered.**

Documents will be considered timely filed if mailed in a properly addressed envelope (with postage prepaid and postmarked before mid-night of the due date), provided such document or payment is actually received by the department within five days of the due date.

No extension of time can be granted for depositing withheld tax amounts.

#### **G. Failure To File Or Pay By The Due Date**

*LATE FILING FEE:* A late return is subject to a \$30 late filing fee. The late filing fee may be waived on appeal if a return is filed late due to reasonable cause.

*PENALTIES:* Any employer who fails or refuses to file a report or statement or remit taxes withheld from employee wages may be subject to penalties.

A negligence penalty of 5% of the tax due for each month the report is filed after the due date may be imposed. The maximum negligence penalty for late filing is 25% of the tax due.

A penalty of 25% of the amount not withheld or properly reported, deposited or paid over may also be imposed.

*INTEREST:* Interest accrues at the rate of 18% per year on any taxes that are not deposited in a timely manner.

Employers depositing taxes late will be sent a notice of any interest and penalty due for each reporting period. Failure to promptly respond to such a notice will subject the employer to further collection action and fees.

#### **H. Failure To Report Amount Of Taxes Withheld**

An estimated tax amount may be assessed to an employer who fails to timely report the amount of tax withheld for a period. This estimated amount, if left unanswered, may become final and due. An estimated tax amount, once delinquent, may only be adjusted by filing of an actual deposit report and/or annual reconciliation and accompanying employee wage and tax statements.

## I. Refund/Credit For Overpayment(s)

A claim for refund of an overpayment must be filed within four years from the due date of the income or franchise return. A written request for a refund must be submitted to the department within the four-year period and the request must be accompanied by an amended annual reconciliation and employee wage and tax statements (if changed).

Mail claims for refund to Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8902, Madison, WI 53708-8902.

Exception: A credit may be taken for an overpayment in a prior period on a subsequent period's Withholding Tax Deposit Report within the same calendar year, provided the annual reconciliation for that year has not been filed. Enter only the net amount due on the Withholding Tax Deposit Report and send the payment and report to the depository. (See item A., page 7).

## IV. RECONCILIATION PROCESS

### A. Furnishing Employees With Wage And Tax Statements

Generally, a wage and tax statement (federal Form W-2) must be prepared for each employee to whom wages were paid during the previous calendar year, regardless of the amount of wages paid, and, *even though no tax was withheld*; refer to item Q on page 6 regarding the reporting requirements for certain *exempt* wages. Give the proper copies of this statement to the employee by the following January 31, or at the time employment is terminated. See Section F regarding "Discontinuing Withholding" on page 10 for more information. The copy designated for the department must be mailed with the Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages (Form WT-7).

If it is necessary to correct a wage and tax statement after it has been given to an employee, a corrected statement clearly marked "Corrected by Employer" must be issued to the employee. The corrected statement should be reflected in the employer's annual reconciliation (Form WT-7). Corrected wage statements, which are prepared after Form WT-7 is filed, must be sent to Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8920, Madison, WI 53708-8920, along with a letter explaining the changes made on each statement, the number of W-2's involving changes, and your assigned Wisconsin Employer Identification Number. If a wage statement is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished to the employee.

Any "employee" copies of wage statements which, after reasonable effort, cannot be delivered to employees should be retained by the employer for four years.

**Note:** Any employer who furnishes a false or fraudulent wage statement, or who intentionally fails to furnish a wage statement is subject to penalty under Wisconsin law.

### B. Completing The Annual Reconciliation Of Withheld Taxes

All employers holding an active WEIN will be mailed a pre-printed Employers Annual Reconciliation of Wisconsin Income Tax Withheld from Wages, Form WT-7 during the month of December. The Form WT-7 is due January 31 of the next year. If you do not receive your pre-printed Employers Annual Reconciliation of Wisconsin Income Tax Withheld from Wages, Form WT-7, you may use the electronic fill-in form at: [www.dor.state.wi.us/forms/with/w-107f.pdf](http://www.dor.state.wi.us/forms/with/w-107f.pdf). It is important to use either the pre-printed Form WT-7 or the electronic fill-in form since the Department of Revenue is now using electronic processing for Form WT-7. Hand-written forms can significantly delay processing. A completed Form WT-7 needs to include all W-2's (see items C and D) and 1099s which show Wisconsin tax has been withheld. Also an adding machine tape or other listing of the amounts of Wisconsin income tax withheld as shown on the wage statements and 1099 forms reporting tax withheld must be enclosed.

The Form WT-7 must include the amount withheld from the wages paid each employee, the amount *deposited*, and a reconciliation of the aggregate of the amounts withheld and paid on the deposit reports. Send a copy of 1099 forms with Wisconsin tax withheld and all W-2 forms with the annual reconciliation (Form WT-7).

**Note:** Amounts collected from the certification (garnishment) of wages should NOT be included as Wisconsin tax withheld on the W-2 form or Form WT-7.

Failure to file a completed Form WT-7 or its equivalent can result in the disallowance of the wage deduction on your individual income tax return or corporation franchise or income tax return.

After properly completing the annual reconciliation (Form WT-7) sign, date, and mail it along with the supporting documents as follows. If there is a balance due or you are claiming a refund, the mailing address is Wisconsin Department of Revenue, P.O. Box 8981, Madison, WI 53709-8920. If there is no tax due or refund claimed by you, the mailing address is Wisconsin Department of Revenue, P.O. Box 8920, Madison, WI 53708-8920. Do NOT mail the annual reconciliation or wage and tax

statements (Form W-2) with your deposit report (Form WT-6).

**LATE FILING FEES:** A late filing fee of \$30 is imposed on late filed annual reconciliations. The late filing fee may be waived on appeal if an annual reconciliation is filed late due to reasonable cause.

**PENALTIES:** A penalty of 25% of the amount not withheld, properly deposited or paid over may be imposed.

### C. Wage Statements

Copies of all employee wage and tax statements (Form W-2's, 1099's and W-2G's) must accompany the Form WT-7. Please include the following information:

- Employee name, address, and social security number
- Employer name and Wisconsin Employer Identification Number
- Total wages
- Total Wisconsin tax withheld
- Correct state for taxes withheld

Total the Wisconsin tax withheld on the W-2, W-2G, and 1099 forms. Send the adding machine tape or other listing of the amounts withheld and wage and tax statements with your Form WT-7.

### D. Filing On Magnetic Media or by File Transfer

When filing the annual reconciliation (Form WT-7), employers with 250 or more of any one type of wage statement (W-2) or information forms (1099's) are required to file using magnetic media or file transfer rather than paper documents to submit information required on Wage and Tax Statements. Request a copy of the specifications for magnetic media or file transfer by writing to Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903 or by telephone at (608) 267-3327. Note that the due date for filing magnetic media or file transfer information is also on or before January 31.

### E. Extensions

Upon written application by an employer, the department may grant an extension of one month in which to file the Form WT-7 and wage and tax statements. This extension may be obtained by writing Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902 prior to the original due date (January 31) of the annual reconciliation.

This one-month extension is for the *filing* of the annual reconciliation and wage and tax statements only. No extension can be granted to extend the time for depositing withheld tax amounts. If an underpayment occurred during the tax year, complete a Form WT-6 or make an EFT transaction for the proper period and enclose this form and the appropriate remittance with the letter of request for an extension. Two substitute WT-6 forms, with the period covered left blank, are provided in the back of your coupon book. **Note:** The date for furnishing wage statements to employees cannot be extended.

### F. Discontinuing Withholding

A change in business entity requires a new Wisconsin Employer Identification Number. Also, when an employer goes out of business they must notify the Department of Revenue in writing of the last date of withholding. The Information Correction Form included in your coupon booklet can be used for this purpose. The former employer will be sent a Form WT-7 which should be completed and marked "Final Reconciliation-Withholding Discontinued" across the top. The annual reconciliation must be filed with the department within 30 days after withholding is discontinued.

If the employer ceases to pay taxable wages, or all of the employees are exempt from withholding based on the Employees Wisconsin Withholding Exemption Certificate (Form WT-4), the employer can request to have their Wisconsin withholding account inactivated.

If taxes are again withheld, the employer can request that the account be reactivated. As long as an employer's account is active, the employer must file withholding tax deposit reports (Form WT-6) and a Form WT-7, even though no tax is withheld.

### G. Wisconsin Information Return Form 9b

**Who Must File**—Any person, including individuals, partnerships, fiduciaries, and corporations, making payments to individuals of rents, royalties, or other income reportable on federal Forms 1099R and 1099 MISC.

**Note:** Federal Form 1099 may be used in lieu of Wisconsin Form 9b. The due dates shown below apply to both forms.

**Items Reportable on Forms 9b Due January 31**—Annuities, pensions, and other nonwage compensation of \$600 or more not reported on a wage statement. Report only payments made to Wisconsin residents or payments to nonresidents for services performed in Wisconsin. If an employee receives wages subject to withholding and ad-

ditional amounts not subject to withholding, the total compensation must be reported on a wage statement.

**Items Reportable on Forms 9b Due March 15 for Corporations and February 28 for Persons Other Than a Corporation**—Rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate. Rents and royalties of \$600 or more paid to a nonresident of Wisconsin on property located in Wisconsin.

**Where to File—Corporations**—Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.

**Persons Other Than Corporations**—Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 59, Madison, WI 53785-0001.

**Note:** If there is Wisconsin tax withheld reported on a 1099 form, submit the form along with the annual reconciliation. See item B, page 9.

Employers who participate in the Combined Federal/State Filing Program do not need to file Form 1099 or Form 9b with the Wisconsin Department of Revenue. The information reported to the Internal Revenue Service is shared with Wisconsin. When an employer receives the letter of approval from the IRS granting authorization to participate in the Combined Federal/State Filing Program, a copy of that letter should be sent to: Wisconsin Department of Revenue, Office of Information Services, P.O. Box 8903, Madison, WI 53708-8903.

## V. OTHER TAXES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you also may be subject to Wisconsin taxes other than withholding tax. Although the information below is not intended to be all inclusive, it may help you in obtaining information about other Wisconsin taxes.

**SALES AND USE TAX:** A state sales and use tax is imposed in Wisconsin. In addition, some counties in the state impose a county sales/use tax. Also, Brown County has a 0.5% football stadium tax and the counties of Milwaukee, Ozaukee, Racine, Washington and Waukesha have a 0.1% baseball stadium tax. A chart showing the State, county and stadium tax rates by county is available on the department's web site at: [www.dor.state.wi.us/faqs/pcs/county.html](http://www.dor.state.wi.us/faqs/pcs/county.html).

The sales tax is imposed on the gross receipts from the retail sale, lease, or rental of all tangible personal property, unless specifically exempt, and on selected services. If

you make retail sales of items subject to the Wisconsin sales and use tax, you must register with the Wisconsin Department of Revenue and obtain a Wisconsin Seller's Permit.

Wisconsin also imposes a use tax on the purchase of tangible personal property or taxable services that are stored, used, or consumed in this state on which sales tax was not charged. This most commonly occurs when property is purchased from out-of-state retailers and no sales tax is charged.

Individuals, partnerships, corporations and other organizations registered for sales or use tax with the department should report any use tax on their Wisconsin state and county sales and use tax return. Individuals who are not registered for sales or use tax with the department may report the tax from out-of-state purchases on their income tax return. A line has been added to individual income tax returns called "Sales and Use Tax Due on Out-of-State Purchases."

The form used to register for sales/use tax may be obtained by writing to the Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902. For further information, telephone (608) 266-2776 or the department office nearest you.

**INDIVIDUAL INCOME TAX:** Every person who is a resident of Wisconsin and who has gross income exceeding a certain amount is subject to Wisconsin income taxes, regardless of where the income is earned.

A person who is a nonresident of Wisconsin is subject to Wisconsin income taxes if he or she has gross income of \$2,000 or more from personal services performed in Wisconsin or income from a business or property in Wisconsin. For more information, write to Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906 or telephone (608) 266-2772.

**CORPORATION INCOME OR FRANCHISE TAX:** Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. 71.26(1)(a) or 71.45(1), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin. For more information, write to Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906 or telephone (608) 266-2772.

**ESTIMATED TAX FOR INDIVIDUALS:** Estimated income tax payments are generally required if you expect to



owe \$200 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. Interest may be imposed if you fail to make these payments. For more information, write to Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903 or call any department office. The Madison office telephone number is (608) 266-9941.

**ESTIMATED TAX FOR CORPORATIONS:** Corporations must generally make estimated income or franchise tax payments if their current year tax liability will be \$500 or more. For more information, write to Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908 or call any department office. The Madison office telephone number is (608) 266-2772.

**UNEMPLOYMENT INSURANCE:** For more information write to Wisconsin Department of Workforce Development, P.O. Box 7945, Madison, Wisconsin 53707-7945 or call (608) 261-6700.

**WORKERS COMPENSATION:** For more information write to Wisconsin Department of Workforce Development, P.O. Box 7901, Madison, WI 53707-7901 or call (608) 266-1340. Remittances for unemployment tax should be made payable to "Unemployment Compensation" and mailed according to Wisconsin Department of Workforce Development instructions. Funds are separate from employee withholding and may not be mailed together.

**ALTERNATE FUEL TAX:** An alternate fuel tax is imposed on all compressed natural gas (CNG) or liquid propane (LPG) placed into the supply tank of a motor vehicle. If you purchase CNG or LPG for heating and use this fuel in your truck or automobile, you must obtain an Alternate Fuel Users License and pay the tax directly to the Department of Revenue. If you sell or purchase alternate fuel and have questions about the alternate fuel tax, write to: Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906. The Madison office phone number is (608) 266-3223.

## **VI. KEEPING AWARE OF CHANGES IN WISCONSIN TAX LAWS**

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, new interpretations, and court cases which may affect how you file returns and compute tax. Printed information type aids available to you includes:

### **WITHHOLDING TAX UPDATE**

The Withholding Tax Update is an annual publication

provided to all persons holding a Wisconsin employer's registration certificate. The Department of Revenue publication provides updated material on general withholding tax laws. The Withholding Tax Update is a supplement to the Wisconsin Employer's Withholding Tax Guide and is mailed without charge.

### **SALES AND USE TAX REPORT**

The Tax Report is usually published one or more times each year by the Department of Revenue, and is mailed without charge to all persons holding a seller's permit or use tax certificate. It includes general information about sales and use tax, including descriptions of new tax laws enacted by the Legislature.

### **WISCONSIN TAX BULLETIN**

The Wisconsin Tax Bulletin is a quarterly publication prepared by the Department of Revenue which can be obtained for an annual subscription. The bulletin includes information on most taxes administered by the Department of Revenue, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws, information on filing various types of returns, and on current tax topics. It also gives a brief excerpt of major Wisconsin tax cases decided by the courts and the Wisconsin Tax Appeals Commission. A subscription may be obtained by writing to Wisconsin Department of Administration, Document Sales Section, P.O. Box 7840, Madison, WI 53707-7840.

### **RULES—WISCONSIN ADMINISTRATIVE CODE**

The Wisconsin Administrative Code includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The Department of Revenue has adopted a number of rules concerning interpretations of the various Wisconsin tax laws. A subscription to rules of the Department of Revenue may be obtained by writing to Wisconsin Department of Administration, Document Sales Section, P.O. Box 7840, Madison, WI 53707-7840. An update service is also available which provides all new Department of Revenue rules and changes to existing rules, phone numbers (608) 266-3358 for information and 1-800-362-7253 or (608) 264-9419 for charge card orders.

### **TOPICAL AND COURT CASE INDEX**

The Topical and Court Case Index will help you find a particular Wisconsin Statute, Administrative Rule, Wisconsin Tax Bulletin article or tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question. A subscription may be obtained by writing to Wisconsin Department of Administration, Document Sales, P.O. Box 7840, Madison, WI 53707-7840.

### ORDERING FORMS BY FAX IS AN OPTION

The Wisconsin Department of Revenue offers a fax-a-form document retrieval system. Forms and publications can be obtained by using a fax machine telephone. To use this system you must 1) call the fax-a-form number, (608) 261-6229 (you must call from a fax telephone), 2) listen to the menu, then use the touch-tone keypad on your fax machine to enter the proper retrieval codes for the items desired, and 3) receive the items you select, via your fax machine. You can have a catalog faxed to you by selecting that menu option when you call the fax-a-form number.

Write . . . Wisconsin Department of Revenue  
Mail Stop 5-77  
P.O. Box 8902  
Madison, WI 53708-8902

Fax . . . (608) 267-1030

E-Mail . . . [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us)

Visit our web site . . . [www.dor.state.wi.us](http://www.dor.state.wi.us)

## VII. NEED TO CONTACT THE DEPARTMENT OF REVENUE?

### Department of Revenue Assistance

If you have any questions about Wisconsin taxes, call or visit any Department of Revenue office or:

## VIII. ANY QUESTIONS REGARDING OTHER PERMITS?

If you have any questions about what permits are needed for your business or need assistance in obtaining a permit, call the PERMIT INFORMATION CENTER at 1-800-HELPBUS (1-800-435-7287) or write to: Department of Commerce, Permit Information Center, P.O. Box 7970, Madison, WI 53707-7970 or visit [www.wi.gov](http://www.wi.gov).

### *Offices Providing Daily Assistance (Monday-Friday)*

Location	Address	Telephone	Hours
Appleton	265 W. Northland	(920) 832-2727	7:45-4:30
Eau Claire	718 W. Clairemont	(715) 836-2811	7:45-4:30
Madison	2135 Rimrock Rd.	(608) 266-2772	7:45-4:30
Milwaukee	819 N. Sixth St. Rm. 408	(414) 227-4000	7:45-4:30
Waukesha	141 NW Barstow St.	(262) 521-5310	7:45-4:30

### *Offices Providing Assistance on Mondays Only (unless otherwise noted)*

Location	Address	Telephone	Hours
Baraboo	1000 Log Lodge Ct.	(608) 356-3472	7:45-1:00
Beaver Dam	220 Seippel Blvd.	(920) 356-6090	7:45-1:00
Elkhorn	715 W. Walworth St.	(262) 723-4098	7:45-1:00
Fond du Lac	845 S. Main, Ste. 150	(920) 929-3985	7:45-1:00
Grafton	1930 Wisconsin Ave.	(262) 375-7948	7:45-1:00
Green Bay	200 N. Jefferson St., Rm. 526	(920) 448-5179	7:45-4:30*
Hayward	100 Ranch Rd.	(715) 634-8478	7:45-1:00
Hudson	2100 O'Neil Rd., Ste 200	(715) 381-5060	7:45-1:00
Janesville	101 E. Milwaukee, Rm. 525	(608) 758-6190	7:45-4:30 †
Kenosha	4003 80th St., Ste. 102	(252) 697-5860	7:45-4:30 ††
La Crosse	620 Main St., Rm. 213	(608) 785-9720	7:45-4:30
Lancaster	130 W. Elm St.	(608) 723-2641	7:45-1:00
Marinette	Courthouse, 1926 Hall Ave.	(715) 732-7565	9:00-1:00
Oshkosh	515 S. Washburn, Ste. 105	(920) 424-2100	7:45-4:30
Racine	616 Lake Ave.	(262) 638-7500	7:45-4:30 **
Rhineland	203 Schiek Plaza	(715) 365-2666	7:45-1:00
Sheboygan	807 Center Ave.	(920) 459-3101	7:45-1:00
Superior	1225 Tower Ave., Ste. 315	(715) 392-7985	7:45-1:00
Tomah	203 E. Clifton St.	(608) 372-3256	7:45-1:00
Wausau	710 Third St.	(715) 842-8665	7:45-1:00
Wisconsin Rapids	830 Airport Ave.	(715) 421-0500	7:45-1:00

\* Open Monday, Tuesday, Wednesday, and Thursday

\*\* Open Monday, Tuesday, and Wednesday

† Open Monday and Tuesday

†† Open Monday and Wednesday